Also individually addressed to: Pritchard(Pepples), Peterson (Ave, Stevens), Cullman(Ahrensfeld, Holtzman), Juchatz (Christopher, Di Marco), Bantle (Manning, Chapin).

April 13, 1987

Mr. Paul A. Randour Senior Vice President & General Counsel American Brands, Inc. 1700 East Putnam Avenue P.O. Box 819 Old Greenwich, CF 06870-0819

Dear Mr. Randour:

By a resolution approved at the meeting of the Board of Directors on December 12, 1986, the 1986 dues assessed against Class A members were reduced by \$151,732, from \$13,816,500 to \$13,664,768.

Eleven installments of said dues have been paid by Class A members, totaling \$12,674,988.99, reducing the unpaid balance of dues for 1986 to a figure of \$989,779.01. Will you please return a check to this office for \$77,924.23, representing your Company's proportionate share of that amount as the final installment of dues for the year 1986.

The check should be made out to THE COUNCIL FOR TOBACCO RESEARCH-U.S.A., INC.

Sincerely,

Hans G. Storr Treasurer

HGS/lp

cc: Janet C. Brown, Esq. Mr. Thomas C. Hays